



**Rule(s) Review Checklist Addendum**  
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed:

**WAC 458-30-215 “Application process”;**  
**WAC 458-30-220 “Application fee”;**  
**WAC 458-30-230 “Application for open space classification”;**  
**WAC 458-30-232 “Application for timber land classification”; and**  
**WAC 458-30-242 “Application for open space/farm and agricultural conservation land classification”.**

Date last reviewed: **6/28/00**

Reviewer: **Kim M. Qually**

Date current review completed: **5/27/05**

Briefly explain the subject matter of the document(s):

**The goal and purpose of WAC 458-30-215 is to describe the general application procedures followed when an owner seeks classification of his or her land under chapter 84.34 RCW. This rule includes basic information about how and where to obtain an application and outlines the type of supporting documentation that must accompany an application for classification or reclassification.**

**The goal and purpose of WAC 458-30-220 is to explain that a city or county legislative authority may establish a fee to process applications for open space classification. The rule discusses the manner in which the amount of fee is determined and how these fees are distributed by the county.**

**The goal and purpose of WAC 458-30-230 is to provide an explanation of the application process to an owner who wishes to classify or reclassify his or her land in the open space classification within the current use program. The rule provides a step-by-step guideline through the process to have land classified in the open space category.**

**The goal and purpose of WAC 458-30-232 is to outline the procedure to be followed by an owner of land with standing timber who wishes to obtain the timber land classification under RCW 84.34.020(3).**

**The goal and purpose of WAC 458-30-242 is to explain the criteria and procedures involved in obtaining the open space farm and agricultural conservation land classification.**



Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

**1. Public requests for review:**

YES	NO	
	X	Is this document being reviewed at this time because of a public request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

**Not applicable**

**2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:**

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

If the answer is "yes" to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

**Not applicable**

**3. Additional information:** Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

**The current format of the rules is fine and they seem to be accomplishing the job they were meant to do.**



#### **4. Listing of documents reviewed:**

Statute(s) Implemented:

**RCW 84.34.020** Definitions – (8) “Farm and agricultural conservation land”;  
**RCW 84.34.030** Applications for current use classification – Forms – Fee – Times for making;  
**RCW 84.34.037** Applications for current use classification – To whom made – Factors – Review;  
**RCW 84.34.041** Applications for current use classification – Forms – Public hearing – Approval or denial;

Interpretive and/or policy statements: **None**

Court Decisions: **None**

Board of Tax Appeals Decisions (BTAs):

**Jean R. Mendoza and Pablo Mendoza v. Yakima County Assessor**, Docket No. 59757 (2003) - removal - assessor failed to follow removal process

**Linda Jo Pym v. King County Assessor**, Docket No. 55127 (2000) - the proper assessed value of an undeveloped tract of land - when and for what assessment year is the significant market value reduction caused by the conservation easement applicable?

**San Juan County Assessor v. Frederick R. Ayre and Mary-Susan Ayre**, Dockets Nos. 00-022 and 00-023 (2000) - is a purchaser of farm and agricultural land required to show, to the satisfaction of the Assessor, that the land continues to qualify for open space classification before the deed is recorded. "The language of the regulation is clear and unambiguous on its face. It requires the Assessor to determine that the land will be used for current use purposes and can continue to be classified within the current use program prior to the time that any instrument conveying such land can be accepted by the County Auditor for filing or recording."

**Clark County Assessor V. Ella Johnson**, Docket No. 54691 (2000) - the issue before BTA was is not whether the Owner's property should be valued under the current use provisions of Chapter 84.34 RCW; it is the market value of the Owner's property.

**Ricky Spring v. Klickitat County Assessor**, Docket No. 60610 (2004) - discusses definition of “commercial agricultural purposes” and whether it requires the property to be actively used for commercial agricultural purposes. Touches on the possible reclassification of land under open space upon removal from farm and ag classification.

**Richard G. Bowen v. Island County Assessor**, Docket Nos. 56563 & 56564 (2001) - while land is valued and taxed based on current use Open Space value, the Assessor also must maintain a market value on property. The issue before the Board was the market value of two parcels.

**Crosier Orchards, Inc. v. Yakima County Assessor**, Docket No. 55046 (2000) & **Douglas County Assessor v. Jessie V. Sarto**, Docket No. 54761 (2000) - Touches on the possible reclassification of land under open space upon removal from farm and ag classification.

Appeals Division Decisions (WTDs): **None**



Attorney General Opinions (AGOs): **None**

Other Documents: **None**

**5. Review Recommendation:**

- \_\_\_\_\_ **Amend**  
\_\_\_\_\_ **Repeal/Cancel**  
  **X**   **Leave as is**  
\_\_\_\_\_ **Begin the rule-making process for possible revision.**

**Explanation of recommendation:** Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents; or
- Address issues not otherwise addressed in other documents.

**The rules are currently serving their intended purposes. They are written in a format that is easy for taxpayers and local taxing officials to read and follow. There is no apparent need to change the rules at the present time.**

**6. Manager action:   Date: **June 1, 2005****

\_AL\_\_\_\_\_ Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

- \_\_\_\_\_ 1  
\_\_\_\_\_ 2  
\_\_\_\_\_ 3  
\_\_\_\_\_ 4